

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 187 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA. and  
MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
  2. To be referred to the Reporter or not?
  3. Whether Their Lordships wish to see the fair copy of the judgement?
  4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
  5. Whether it is to be circulated to the Civil Judge?

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BIPINBHAI VADILAL FAMILY TRUSTNO.1

Versus

COMMISSIONER OF INCOME-TAX

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Appearance:

MR BD KARIA & MR. RK PATEL WITH MR KC PATEL for Petitioner  
MR MANISH R BHATT for Respondent No. 1

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CORAM : MR.JUSTICE R.BALIA. and  
MR.JUSTICE A.R.DAVE

Date of decision: 17/12/98

ORAL JUDGEMENT

1. At the instance of assessee following question of law has been referred to this court for its opinion by the Income Tax Appellate Tribunal, arising out of its order in ITA No. 1800/Ahd/82 for the assessment year 1978-79:

"Whether, on the facts and in the circumstances of the case the Tribunal was justified in law in holding that the gross annual letting value was correctly computed at Rs.18,000/- per annum?".

2. It has been pointed out by the assessee that in assessee's own case for the earlier year, the annual letting value fixed in the year under consideration has been followed, and the case of earlier year has been decided against the assessee by this Court in its decision in Shri Bipinbhai Vadilal Family Trust No.1 v. Commissioner of Income-tax reported in 77 Taxman 370, by holding that there is no error in arriving at the finding about the annual annual letting value of the property in question.

Accordingly, we answer the question referred to us in affirmative, that is to say in favour of revenue and against the assessee.

No order as to costs.

(Rajesh Balia, J)

(A.R. Dave, J)